

§ 19.75

payment of tax on spirits, to the extent he may deem necessary or desirable.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1397, as amended (26 U.S.C. 5562))

§ 19.75 Assignment of officers and supervision of operations.

(a) *General.* The appropriate TTB officer may assign such number of TTB officers to distilled spirits plants and utilize controls (including the use of Government locks and seals) as necessary to maintain supervision of operations conducted at such plants. When supervision is necessary:

(1) The appropriate TTB officer may require a proprietor to delay any distilled spirits operation so that it may be conducted in the presence of an appropriate TTB officer; and

(2) The appropriate TTB officer may require the proprietor to submit a schedule of operations to an appropriate TTB officer.

(b) *Hours of operation.* When operations at a distilled spirits plant are to be conducted in the presence of an appropriate TTB officer, such operations: (1) Shall not be conducted on Sunday unless specifically authorized by the appropriate TTB officer in each instance on the showing of an emergency; and (2) Shall be conducted during an 8-hour period between 7 a.m. and 5 p.m. unless, pursuant to the proprietor's application the appropriate TTB officer authorizes the performance and supervision of operations during other hours. The appropriate TTB officer, in administering this provision, shall not restrict such operation or function to a greater extent than did the provisions of internal revenue law and regulations on June 30, 1959.

(c) *Notification of supervision.* (1) When it is determined that supervision of plant operations is necessary, the appropriate TTB officer shall notify the proprietor of the extent of TTB supervision.

(2) If supervision of a distilled spirits plant was not terminated as of December 31, 1979, notification is not necessary for continued supervision.

(d) *Withdrawal of supervision.* The appropriate TTB officer shall notify the

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proprietor when TTB supervision of plant operations is to be withdrawn.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1395, as amended (26 U.S.C. 5553); sec. 806, Pub. L. 96-39, 93 Stat. 279 (26 U.S.C. 5201, 5202))

§ 19.76 Allowance of remission, abatement, credit or refund of tax.

The appropriate TTB officer is authorized to allow claims for remission, abatement, credit, and refund of tax, filed under the provisions of this part.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1323, as amended (26 U.S.C. 5008))

§ 19.77 Installation of meters, tanks and other apparatus.

The appropriate TTB officer is authorized to require the proprietor to install meters, tanks, pipes, or any other apparatus which the appropriate TTB officer deems advisable for the purpose of protecting the revenue. Any proprietor refusing or neglecting to install such apparatus when so required shall not be permitted to conduct business.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1395, as amended (26 U.S.C. 5552))

§ 19.78 Approval of qualifying documents.

The appropriate TTB officer is authorized to approve, except as otherwise provided in this part, all qualifying documents, including bonds and consents of surety, required by this part.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1349, as amended, 1394, as amended (26 U.S.C. 5172, 5551); sec. 805, Pub. L. 96-39, 93 Stat. 275, 276 (26 U.S.C. 5171, 5173))

§ 19.79 Discontinuance of storage facilities.

When the appropriate TTB officer finds that any facilities for the storage of spirits on bonded premises are unsafe or unfit for use, or that spirits stored are subject to great loss or wastage, he may require the discontinuance of the use of such facilities and require the spirits contained therein to be transferred to such other storage facilities as he may designate. Such transfer shall be made at such time and under such supervision as the appropriate TTB officer may require and the expense of the transfer shall be paid by